

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: MARCH 31, 2015

COMMITTEE MEMBERS PRESENT:

SUPERVISORS: MONROE
DICKINSON
MCDEVITT
MERLINO
BEATY

OTHERS PRESENT:

LEXIE DELUREY, DIRECTOR OF REAL PROPERTY TAX SERVICES
KEVIN B. GERAGHTY, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ADMINISTRATOR
MARTIN AUFFREDOU, COUNTY ATTORNEY
JOAN SADY, CLERK OF THE BOARD
FRANK E. THOMAS, BUDGET OFFICER
SUPERVISORS BROCK
CONOVER
SEEBER
SIMPSON
TAYLOR
WOOD
MARK REHM, ASSISTANT ATTORNEY, CITY OF GLENS FALLS
MIKE SWAN, COUNTY TREASURER
DON LEHMAN, *THE POST STAR*
SARAH MCLENITHAN, SECRETARY TO THE CLERK OF THE BOARD

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 9:30 a.m.

Motion was made by Mr. Beaty, seconded by Mr. McDevitt and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Lexie Delurey, Director of Real Property Tax Services, who distributed copies of the agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the Agenda review, Ms. Delurey presented a request for approval of the list of chargebacks provided by the County Treasurer's Office. She explained the chargebacks were a result of court ordered changes and/or pilot agreements.

Motion was made by Mr. McDevitt, seconded by Mr. Beaty and carried unanimously to approve the list of corrections from the County Treasurer's Office as outlined above and the necessary resolution was authorized for the April 17, 2015 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Ms. Delurey requested to award the bid and authorize an agreement with Northco Products, as the lowest responsible bidder for bulk plotting of tax maps in an amount not to exceed \$1,800 for a term commencing April 17, 2015 and terminating December 31, 2015. She said this was an annual resolution and that Northco Products was the lowest responsible bidder. Mr. Monroe

questioned whether their services had been utilized in previous years and Ms. Delurey replied affirmatively. She said she had been pleased with the services they provided in prior years and recommended moving forward with the contract.

Motion was made by Mr. Merlino, seconded by Mr. Dickinson and carried unanimously to approve the request as presented and the necessary resolution was authorized for the April 17, 2015 Board meeting. *A copy of the resolution request form is on file with the minutes.*

In regards to Tax Map Parcel No. 211.17-2-43.2 in the Town of Warrensburg, Ms. Delurey advised her repeated attempts to contact the neighboring parcel owner via letter and telephone to inquire whether they had any interest in having the property merged into theirs at no cost were unsuccessful. Kevin Geraghty, Chairman of the Board, stated he would contact the property owner and report back as to whether they had any interest in the parcel at the next Committee meeting. Mr. Monroe pointed out the only other option was to include the parcel in the 2015 Tax Foreclosure Auction. He reminded the Committee the parcel had not garnered any interest at the previous Tax Foreclosure Auctions.

Moving along, Mr. Monroe apprised Martin Auffredou, County Attorney, was distributing information regarding Tax Map Parcel No. 309.10-1-86 in the Town of Queensbury; copies of which are on file with the minutes. Mr. Auffredou apprised this matter pertained to a Resolution No. 151 of 2007. He said Tax Map Parcel No. 309.10-1-86 was a small parcel located along Luzerne Road in the Town of Queensbury near the old landfill. He stated in 2007 the County adopted Resolution No. 151 of 2007 to confirm that the property had been merged into property owned by the State along Interstate I-87. He mentioned outstanding taxes in the amount of \$5,500 that were due on the property were deleted and cancelled.

Mr. Auffredou apprised Mark Rehm, Assistant Attorney for the City of Glens Falls, was present at today's meeting because the City of Glens Falls was interested in acquiring the parcel, as they would like to merge it with their property that surrounded the parcel. He explained subsequent to recent discussions with the New York State Department of Transportation (NYS DOT) regarding this parcel it was determined that the NYS DOT had not acquired the parcel. He noted Ms. Delurey received a letter from a representative of the NYS DOT dated March 11, 2015 reaffirming their position that they had not acquired this particular parcel as part of their highway right-of-way.

Mr. Auffredou stated it was necessary to make a determination of what to do with the parcel. In regards to the history of the parcel he apprised the parcel appeared to be owned by Jerome Chadwick in 1909, then in 1931 it was conveyed to Franklin and Viola Chadwick and in conclusion during the 1950's it was conveyed to Waggaman and Collier Equipment & Supply. He mentioned the research that was conducted concluded that Waggaman and Collier Equipment & Supply had dissolved and discontinued, as there was no indication that they were a functioning entity. He noted this meant no one was claiming ownership of the parcel and there was no indication as to whom the true owner of this property might be in this point and time, other than the last known owner, Waggaman and Collier Equipment & Supply. He suggested

Amending Resolution No. 151 of 2007 to place Tax Map Parcel No. 309.10-1-86 in the Town of Queensbury back on to the tax rolls. He added no changes would be made to the deleted taxes portion of the resolution. He stated assuming that no one comes forward to redeem the property and pay the taxes on it, the County had the following options available:

- 1) Take title to the parcel through the foreclosure process and sell it through the auction; or
- 2) Convey the parcel directly to the municipality should a municipality indicate they would like to take title to the parcel and certain conditions were met.

Mr. Auffredou advised he felt this was an appropriate solution to handling this parcel and would appease the City of Glens Falls. He mentioned the City of Glens Falls was the only entity that had expressed any interest in this parcel. He noted the County did not own the parcel, as taking title to the property was never pursued. He reiterated he felt Amending Resolution No. 151 of 2007 was the correct course of action to take in order for the County to take title of the property through the foreclosure proceeding.

Mr. Dickinson asked Mr. Rehm what the property use was and Mr. Rehm replied it was for the landfill. He explained upon the request of the Economic Development Corporation (EDC) they completed some work on the property to bring it into compliance and wanted to merge it into one parcel. He continued, it was during this time frame that they determined they did not have title to the parcel. Mr. McDevitt asked whether there was a more expedient method to take care of this parcel and Mr. Auffredou replied in the negative. He reiterated the County did not own the parcel and the whereabouts of the previous owners were unknown. He said the understanding was if the County acquired title to the parcel it would be conveyed to the City of Glens Falls. Mr. Monroe asked whether there were any surviving shareholders of Waggaman and Collier Equipment & Supply and Mr. Rehm replied according to New York State records the entity dissolved in 1985. He said he had been unsuccessful in his attempts to locate individuals who could sign on their behalf. He noted the property had no value, as it was surrounded by the landfill.

Mr. Dickinson questioned whether an environmental analysis had ever been performed on the parcel. Mike Swan, County Treasurer, advised the parcel used to house a bar room. He said one of the concerns that had been brought forward in 2007 was that the property was adjacent to the landfill. He said their interpretation at this time was that the NYS DOT had acquired the property; however, he said, it had since been determined this was not one of the parcels they acquired. Mr. Dickinson suggested that the resolution state that the County was not responsible for any environmental issues that may be present on the property. Mr. Auffredou mentioned the County would not be assuming any responsibility for environmental issues. He said the key was to get the property back onto the tax rolls, as the foreclosure process could not commence for at least two years after the property was placed back on the tax rolls. He noted since the County did not own the parcel, the County was not assuming any liability by placing the parcel back on to the tax rolls. He continued, presuming that no one comes forward to claim that they own the parcel and pay the taxes, the County could begin the

foreclosure process and commence discussion about any safeguards that needed to be put into place for purposes of ensuring the County was not assuming liability.

Mr. Swan apprised that he was aware that both Messrs. Waggaman and Collier had passed away several years ago. Mr. Monroe questioned where the tax bills would be sent and Ms. Delurey replied the bills would be mailed to the last known address on the tax bill. Mr. Dickinson questioned what would occur if they went through the entire process only to discover that there was an environmental issue with the property and the City of Glens Falls indicated they no longer wished to take title to the property. Mr. Auffredou pointed out there was the Temporary Incidence of Ownership, which they had utilized before with other properties, such as the one in Town of Warrensburg. He said this protected the County with regards to any environmental contamination that may be present on the property. He emphasized the key to success was for the City of Glens Falls to commit to performing the environmental review.

Motion was made by Mr. Dickinson, seconded by Mr. McDevitt and carried unanimously to Amend Resolution No. 151 of 2007 to place Tax Map Parcel No. 309.10-1-86 in the Town of Queensbury back on to the tax rolls and the necessary resolution was authorized for the April 17, 2015 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Delurey advised she would like to discuss a matter that was not included on the agenda relating to the properties that were owned by the Moshers and were removed from the 2014 Tax Foreclosure Auction by majority vote at the October 17, 2014 Board meeting. She noted the deadline for them to pay the outstanding taxes due on the four parcels they owned was yesterday. She said she knew the Moshers were aware of the deadline, as they had contacted the County Treasurer's Office last week seeking the total amount due; however, she noted, no payment was received. Chairman Geraghty interjected that he had spoken to Mr. Mosher yesterday and he indicated to him he was unable to come up with the total amount due. Mr. McDevitt asked whether Mr. Mosher offered any alternatives and Chairman Geraghty replied that the County had gone above and beyond the normal procedure for the Moshers and no further alternatives would be extended to them.

Mr. Monroe asked Mr. Auffredou whether any further action was required of the Committee on the matter and Mr. Auffredou replied in the negative. Mr. Auffredou explained the County obtained title to the four parcels and they would be included in the 2015 Tax Foreclosure Auction. He reminded the Committee in order to accommodate this arrangement with the Moshers he had to make a motion in the Supreme Court to vacate the County's judgment in part to remove these particular parcels from the judgment and to authorize the County to convey the parcels back to the Moshers. He said the application was granted by the Supreme Court and the order was served upon the Moshe's on January 8, 2015. He commented he believed the County maintained and honored their portion of the arrangement; therefore, he said, these parcels were legally set to be included in the 2015 County Tax Foreclosure Auction.

Ms. Delurey asked whether the County should commence proceedings to evict the Moshers since she was aware that they were still actively using at least one of the parcels. Mr. Auffredou advised the County typically did not evict individuals from parcels they obtained title to. He reminded the Committee members there was a provision under County Law that stated if the County was not engaged in activities of an owner in a proprietary interest on that property, the County would not incur any liability. He noted this was applicable in this case. He stated although the Committee could authorize commencing eviction proceedings on the parcels, to his knowledge this had never been done.

Mr. Dickinson questioned whether the Moshers could repurchase these parcels at the 2015 Tax Foreclosure Auction and Mr. Auffredou replied in the negative. Mr. Swan advised since Mr. Mosher owed outstanding taxes on other parcels in the County he was not eligible to repurchase the properties.

Mr. Monroe asked whether there was an environmental issue with one of the parcels and Ms. Delurey replied in the negative. She stated the parcel with environmental issues that Mr. Mosher owned was not one of these parcels.

Chairman Geraghty asked whether they resided on any of these parcels and Ms. Delurey replied in the negative. Mr. Auffredou apprised the Moshers had redeemed the property where Ms. Mosher resided. Mr. Dickinson queried whether Mr. Mosher's house was located on one of the parcels and Ms. Delurey replied in the negative. She stated he had redeemed the parcel where his home was located. Mr. Auffredou advised for the record all of the properties owned by the Moshers that would be included in the 2015 Tax Foreclosure Auction were presently not being used for residential purposes.

Pursuant to further discussion on the matter it was determined no further action was required on the matter. **Note: Subsequent to the meeting the County Treasurer advised that on April 1, 2015 Mr. Mosher paid the delinquent property taxes and fees in full on all four parcels.**

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Dickinson and seconded by Mr. Merlino, Mr. Monroe adjourned the meeting at 9:54 a.m.

Respectfully submitted,
Sarah McLenithan, Secretary to the Clerk of the Board